



General Assembly

January Session, 2015

***Raised Bill No. 1132***

LCO No. 6123



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
(FIN)

***AN ACT CONCERNING THE ADMISSIONS TAX.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1 Section 1. Section 12-541 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective July 1, 2015*):

3 (a) There is hereby imposed a tax of ten per cent of the admission  
4 charge to any place of amusement, entertainment or recreation, except  
5 that no tax shall be imposed with respect to any admission charge (1)  
6 when the admission charge is less than one dollar or, in the case of any  
7 motion picture show, when the admission charge is not more than five  
8 dollars, (2) when a daily admission charge is imposed which entitles  
9 the patron to participate in an athletic or sporting activity, (3) to any  
10 event, other than events held at the stadium facility, as defined in  
11 section 32-651, if all of the proceeds from the event inure exclusively to  
12 an entity which is exempt from federal income tax under the Internal  
13 Revenue Code, provided such entity actively engages in and assumes  
14 the financial risk associated with the presentation of such event, (4) to  
15 any event, other than events held at the stadium facility, as defined in

16 section 32-651, which, in the opinion of the commissioner, is conducted  
17 primarily to raise funds for an entity which is exempt from federal  
18 income tax under the Internal Revenue Code, provided the  
19 commissioner is satisfied that the net profit which inures to such entity  
20 from such event will exceed the amount of the admissions tax which,  
21 but for this subdivision, would be imposed upon the person making  
22 such charge to such event, (5) other than for events held at the stadium  
23 facility, as defined in section 32-651, paid by centers of service for  
24 elderly persons, as described in subdivision (d) of section 17a-310, (6)  
25 to any production featuring live performances by actors or musicians  
26 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or  
27 any nonprofit theater or playhouse in the state, provided such theater  
28 or playhouse possesses evidence confirming exemption from federal  
29 tax under Section 501 of the Internal Revenue Code, (7) to any carnival  
30 or amusement ride, (8) to any interscholastic athletic event held at the  
31 stadium facility, as defined in section 32-651, (9) if the admission  
32 charge would have been subject to tax under the provisions of section  
33 12-542 of the general statutes, revision of 1958, revised to January 1,  
34 1999, [or] (10) to any event at (A) the XL Center in Hartford, or (B) the  
35 Webster Bank Arena in Bridgeport, or (11) to any athletic event  
36 presented by a member team of the Atlantic League of Professional  
37 Baseball at the Ballpark at Harbor Yard in Bridgeport. On and after  
38 July 1, 2000, the tax imposed under this section on any motion picture  
39 show shall be eight per cent of the admission charge and, on and after  
40 July 1, 2001, the tax imposed on any such motion picture show shall be  
41 six per cent of such charge.

42 (b) The tax shall be imposed upon the person making such charge  
43 and reimbursement for the tax shall be collected by such person from  
44 the purchase. Such reimbursement, termed "tax", shall be paid by the  
45 purchaser to the person making the admission charge. Such tax, when  
46 added to the admission charge, shall be a debt from the purchaser to  
47 the person making the admission charge and shall be recoverable at  
48 law. The amount of tax reimbursement, when so collected, shall be

49 deemed to be a special fund in trust for the state of Connecticut.

50 Sec. 2. (NEW) (*Effective July 1, 2015*) The State Treasurer shall  
 51 calculate the amount of tax imposed pursuant to section 12-541 of the  
 52 general statutes, as amended by this act, on the admission charge to  
 53 events held at any stadium in Hartford constructed primarily for the  
 54 purpose of hosting home games of a class AA minor league baseball  
 55 team. On and after the date such admission charge is payable under  
 56 section 12-541 of the general statutes, as amended by this act, the State  
 57 Treasurer shall make such calculation on at least a quarterly basis and  
 58 shall transfer moneys in the amount of such calculation from the  
 59 General Fund to the Hartford minor league baseball stadium account  
 60 established pursuant to section 3 of this act.

61 Sec. 3. (NEW) (*Effective July 1, 2015*) There is established an account  
 62 to be known as the "Hartford minor league baseball stadium account"  
 63 which shall be a separate, nonlapsing account within the General  
 64 Fund. The account may contain any moneys required by law to be  
 65 deposited in the account. The moneys in the account shall be allocated  
 66 by the State Treasurer to the city of Hartford or any authority  
 67 designated by the city of Hartford for the purpose of reducing  
 68 indebtedness incurred to build a stadium in Hartford for the purpose  
 69 of hosting home games of a class AA minor league baseball team. The  
 70 State Treasurer shall enter into a memorandum of understanding with  
 71 the city of Hartford for the distribution and use of such moneys.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2015</i>	12-541
Sec. 2	<i>July 1, 2015</i>	New section
Sec. 3	<i>July 1, 2015</i>	New section

**Statement of Purpose:**

To: (1) Exempt professional baseball played at the Ballpark at Harbor Yard in Bridgeport from the state admissions tax, and (2) provide that admissions tax revenue from events at any stadium built to host class

AA minor league baseball events in Hartford be allocated to reduce indebtedness incurred to build such stadium.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*